



January 6, 2008

Via Electronic Mail and USPS

Michael Isenberg, Director
Competition Division
Massachusetts Department of Telecommunications and Cable
Two South Station
Boston, MA 02110

Dear Director Isenberg:

Thank you for your correspondence of December 24, 2008, in which you, on behalf of the Department of Telecommunications and Cable (the Department), offered Comcast an extension of time to file a tariff and registration for Comcast IP Phone's Digital Voice service. As you explained, the extension until January 6, 2009 was offered in recognition of the possibility that the FCC would address the regulatory classification of VoIP during its January meeting.

Although Comcast appreciates the Department's courtesy, the position of the company has not changed. As stated in the letter of Brian Rankin to Commissioner Gillett dated December 10, 2008, Comcast respectfully submits that the Department is without authority to subject Comcast IP Phone to Department jurisdiction under Massachusetts Gen. Law, Chapter 159 as a telecommunications provider. For that reason, Comcast IP Phone does not intend to file a tariff and registration statement on January 6, 2009.

As further set forth in Mr. Rankin's letter, if the Department wishes to undertake a state determination of the regulatory classification of interconnected VoIP, it should commence a comprehensive generic proceeding that provides the opportunity for all stakeholders to participate and develop an evidentiary record.

Please do not hesitate to contact me with any questions at 978-927-5700 ext 4337.

Sincerely,

Sr. Director, Regulatory Affairs
NorthCentral Division

cc: Sharon Gillett, Commissioner
Brian Rankin, Comcast
Mark Reilly, Comcast

